



# DEKALB COUNTY

330 W. Ponce De Leon Ave., Decatur, Georgia 30030

(404) 371- 2461 or (404) 371-2462

Fax (404) 371-2946

December 22, 2014

Internal Audit and Licensing

## RENEWAL REQUEST FOR INFORMATION - LEGAL SERVICES - 2015

Account Number

Professional practitioners described in O.C.G.A. 48-13-19 (c) may elect to pay \$400.00 per practitioner or a business and occupational tax based on estimated gross receipts. If you elect the gross receipts method, the business and occupational tax will consist of four parts: (1) A base administrative fee of \$75.00, (2) a minimum gross receipts tax of \$50.00. (3) a business tax on gross receipts over \$20,000 and (4) an employee fee (minimum of one, including the owner / operator and anyone else working in the business).

The professional fee of \$400 or the business and occupational tax for 2015 is due on December 31, 2015 for practitioners in the legal profession. Any professional failing to pay the business and occupational tax within 120 days, after December 31 shall be delinquent and shall pay a ten percent (10%) penalty on the amount due, as well as monthly interest charges of one percent (1%) until paid in full.

We are requesting information to finalize your 2014 business taxes and to renew your business tax certificate for 2015. If you decide to pay the \$400 tax for 2015, please check item "3" and send us a check for \$400 per practitioner. Do not report gross receipts and number of employees if you choose item "3". If you elect to report gross receipts, please complete items "1" and "2" showing actual figures for 2014 and return the bottom portion to us. A renewal invoice will be mailed to you based on your reply to this request.

Gross receipts shall include the total gross sales of the merchandise, service, fees, commissions, rental and other income. Gross receipts shall not include sales, use or excise taxes; returns, allowances or discounts; inter-organizational sales or transfers; payments to independent contractors or subcontractors. If you have deductions for independent contractors, provide current names and addresses of those contractors.

**DO NOT MAIL PAYMENT WITH THIS RETURN UNLESS YOU CHOOSE ITEM "3" BELOW.**

Please complete and return the bottom portion of this form no later than February 1, 2015

### DEKALB COUNTY BUSINESS AND OCCUPATIONAL - TAX 2015

Account :

NAICS:

Description:

Business Name

Address:

2014 Actual(s)

1. Georgia Gross Receipts, including DeKalb County ... \$ \_\_\_\_\_
2. Number of Employees in your DeKalb County Office....  
(must be at least one, including the owner/operator).. \_\_\_\_\_
3. \_\_\_ I elect to pay the per practitioner fee of \$400.00 for year 2015
4. \_\_\_ Check here if this business is no longer operating and show date business closed. \_\_\_\_\_
5. For more than 10 employees, please provide E-VERIFY number \_\_\_\_\_
6. For 10 or less employees, please check here \_\_\_\_\_
7. Sales and Use Tax Identification Number \_\_\_\_\_

I certify the 2014 actual figures are true and correct.

Owner's Name

Signature

Date

Business Telephone